File No. 261

1910.

Collection No.

Mysore Residency

8/3/47

Pros. Serial Nos. 1-13

Subject.

Exemption from municipal taxes of the chargers of military officers and the bicycles of Police officers residing within Bangalore City limits and vice versa

Previous References.	Later References.
₹ 391/99 ₹ 439/99	

DFP - 678S&P—(G-1035)—10-3-30—1,00,000.

E. P. B.—4-1910.—3,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 2 EP/y 1890

Letter No. 10272 *dated* 5th September 1910
from Major General J. G. Ramsay, C.B., Commanding Troops, Bangalore.

SUBJECT.

Tax on charges of military officers residing within the limits of the Bangalore City.

In the Cantonment of Bangalore, no charges, being charges of military officers are taxed (Sec. 41 (1) B (ii), Bangalore Municipal Law, 1877). In the Bombay City, no house which any person exempted upon whom exempted under Sec. 3 of the Municipal Taxation Act, 1881, from the operation of any municipal tax on house is bound, by the regulations of the service to which he belongs, to occupy, is taxed (Sec. 481 (c) City of Bombay Municipality Act, III of 1888). In the Madras City Municipal Act, I of 1884, no express provision is made for exemption from tax of charges of military officers, but presumably all such charges exempt tax under an order that any house

Sec. 154 of Madras Act I of 84 Officers Houses are not taxed in Madras

W.

Margin for binding not to be written on.

have been ignored under Sec: 3 of the Municipal Taxation Act, XI of 1881. It may perhaps then be assumed that in British India charges of military officers are exempted from municipal taxation in criminals.

2. Under Sec: 5 of the Mysore Municipal Regulation, no tax is leviable on any animal belonging to Govt, but charges of military officers are not exempted from payment of tax & the Municipal Taxation Act of 1881 is not applicable to the Mysore State. It seems reasonable that such charges should not be charged when their carriages reside within the City limits. If approved a copy of Govt Resolution will be forwarded for the ~~information~~ review of the Govt in the matter ~~if any demands~~.

~~Draft endorsement is submitted for approval.~~

A.S.
13/9/10

14/9/10

15/9

Reads. 15/9.

Notes-continued.

Margin for binding not to be written on.

Office 3

3. Letter below w[illegible] at once please
File to be put up to Resdt tomorrow.

W.G. 16/9

Sl. 2. Issued letter no. 5550 dated 15/16th September 1911

Sl 5 D.O No 1813 d 11. Jany 1911 from
Mr. Duncan.

Send for orders

4. It is not clear whether Mr Stahni
Immigration would agree to exempt
Durban Building (and Flats) Officers
residing within Stahni limits

31/1/11 S. Lt Mr. Richards See U/o for
remarks.

No 563 D/1-2-11.

MBW
1/2

6. Returned — please see letter
to the Resdt Mr. Comptl.

Sl. N. 6. Bungalow Coly — Lt Leslie

15.3.11 Allen
for Resdt

P. B.—3-1910.—1,000

P-5-0

7. Se. W.6 may be pressed on this the Govt. of Nigeria. Endorsement is prepared on the letter, a copy of which may be kept for file. A copy of this letter may, if approved, be sent d.o to the Secretary of Nigeria for information, with reference to his d.o letter of the 11th January 1911 - except d.o. letter is submitted for approval.

H.S.
13/11

Rest.

21/3/11

For information. May issue.

MRW
21/3

Does this fulfil the case? Why are Govt. Servants officers specified?

The officers of the Nigerian Land Service, Surveyors & Draughtsmen are not covered by the recent proposal of the Constabulary Municipality. As Special Service Troops are maintained at the State for Imperial purposes, the Municipality apparently propose to exempt them from the municipal tax.

* vide pages 162 & 163 of the Nigerian Civil List.

binding not to be written on.

H.S.
21/3/11

21/3/11

11. This heading seems to meet the Secretary's requirements.

Notes—*continued*

Margin for binding not to be written on.

I imagine he wishes all Military Office & Int Mem. D.S.T. to be exempted, in a view to the City Municipality- Recruiting Let Mr. Richards See Us. Perhaps he is Some Special reason for any including Int D.S.T. in the exemption

MRW. 22/3

No 1758
D/22-3-11.

D/23/3.

Resolved
2. The use of the words "Irish Guards Troops" was a slip. Please write Office today to ask you to substitute the words "Irish Regt Troops"

MRichards 24/3/11

* A.7
N. 6594/24-3-11

3. This is anticipating the reply to A.G. letter if the Secretary allows proposed new expense.

H.
27/3/'11

27/3/

Issue. MRW 28/3

Issue also a copy of Mr Richards letter of 11 March to Dept., Comm. Council, Glasgow City, with Endorsement as issued by F-M.

Please P.T.O

S. 2.—R. P. B.—10-1910.—3,000.

Margin for binding not to be written

S. 1. H. P. B.—6-1911.—5,000.

Office Note.

File No. 261/1910

8.9

Letter No. 2852 *dated* 17th August 1911

from The President, Municipal Commissioners, Colombo

SUBJECT.

Exemption from the operation of Regulations 6 and 9 of the City Police Regulations within the Municipal limits

r 6.

8.9 a.

The restriction of the Commissioners may be confirmed under Sec: 46(2) of the Municipal Ordinance. Certain Military officers are to be treated as exempted under Sec 46(2) of the Ordinance. (The Authorities are taking action to amend the Municipal Regulations in view to exempting from the charges of Military Police and bicycles of Police Officers of the District residing within City limits.)

A.S.
19/8/11

19/8

Regd.
May issue. We might perhaps forward copies of Cir. below to the General for information in continuation of Sec. 2. We have already the final orders of the District amending the Municipal Regulations

PMD
24/8/11

P.T.O

Draft letter to the G.O.C, Troops, [illegible] S.A. submitted for approval & signature.

Margin for binding not to be written on.

We need not forward the enclosures relating to the City Municipality letter G.O.C. No 3 Q.A. & Q.B. The Mil. Authorities are not interested in the selection taken by the P.W.D. with regard to the exemption of Dutch Officials. The letter might also be sent to be signed by the Officer from T.A.

PWD 2315

The draft as revised ought now to be sent?

PWD 2415

Enclosures 5223 and 5224 of 28-8-11 | 8s 10 - 11.

RESIDENT'S OFFICE.

—:o:—

NOTES AND PRECIS.

R. P B —6-05.—1,000.

HEADING Horses & Cattle. HEAD QUARTERS, BANGALORE.

No. 10272.

From

Bangalore, 5th September 191 0.
6th

Major-General J. G. Ramsay, C. B.

Commanding Troops Bangalore,

To Office
Bangalore
No. 5419
Date To 8.9.10
261 of 1910

The First Assistant Resident in Mysore.

Bangalore.

Sir,

I decide to bring to your notice the following case with a view of your approching the City Municipality on the subject.

2. General Cookson and myself both live within the City Limits because suitable houses do not happen to be available in the Civil and Military Station, and we have both been taxed by the Municipality in respect of our chargers, on the grounds that these chargers are our own property and not actually Government property.

3. I would point out that not only are the private chargers of Military Officers exempt from taxation in the Civil and Military Station, but also in all the Municipalities throughout British India, and I feel sure if this is pointed out to the City Municipality, they will desire to conform to the universal custom throught British India and exempt registered chargers from taxation when the property of Military Officers residing within the City limits.

I have the honour to be,

Sir,

Your most obedient servant

J. G. Ramsay

Major-General.

Commanding Troops, Bangalore.

No. 5550. 2

From

The Hon'ble Lieut.-Col. H. DALY, C. S. I., C. I. E.,
RESIDENT IN MYSORE.

To

Major General J. G. Ramsay, C.B.,
Commanding Troops, Bangalore.

Dated Bangalore, the 15th September 1910.

Sir,

I have the honour to acknowledge your letter No.10272, dated the 5th September 1910, regarding taxation imposed by the Municipality of the City on the charges of yourself and General Cookson.

2. It is scarcely necessary for me to say that I entirely agree with your representation. I am taking steps in the matter and shall address you again in due course.

I have, &c.,
(Sd.) H. Daly, Lt.,Col.,
Resident in Mysore.

K.M.
10.9.10.

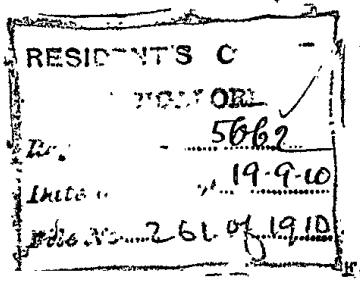
R. P. B.—8-1910.—500.

Horses & Cattle. 11. Station Staff Office. 103

No. 7066 9 Bangalore 16th September 1910.
19th

Loan 10/Sep

To.



The First Assistant to the Resident.
Bangalore.

Forwarded in continuation of my No. 10272 of 16th Sept. 1910, the chargers in question have to be kept up, and I receive Horse allowance for them in my pay. If the horse is killed or dies as the result of duty, the Government replaces the horse or pays its value; therefore they are to this extent Government Horses.

J. Ramsay Major General.
Commanding Troops, Bangalore.

The previous papers are under submission to Resident.
H.
19/9/10

19/9/10

Does Resdt. wish this to be acknowledged? It hardly seems necessary as the fool knows we are moving.
19/9

Resdt.

No. I have written to the Dewan 19/9

B.M. 108]

OFFICE OF THE MUNICIPAL ~~COMMISSION~~ Council

City Bangalore, 14th September 1910

No. 759

FROM

THE PRESIDENT, Council
Municipal ~~Commission~~,
Bangalore City.

To. Brigadier General J.G. Ramsay, C.B.
Westward Ho!
Bellary Road, Bangalore.

SIR,

In acknowledging, with thanks, the receipt of a cheque for Rs 17/= in Settlement of the animal and vehicle tax due by you for the half year ending 31st December 1910, I have the honor to State, with reference to the 2nd para of your letter, that according to Section 59 of Act VII of 1906, all properties, Except those of the Government, are liable to taxation. No [illegible] is made for private properties Kept for Government duty.

I therefore beg to State that the Chargers in question, Cannot be exempted from

(16)

from taxation. An Extract of the Section quoted above is noted hereunder for ready reference.

I have the honor to be,
Sir,
Your most obedient Servant,
R Kelkhuler
for President.

Compd
PJV.

59 (a) " No tax as aforesaid, x x x x
Shall, without the Express Consent of Government, be leviable in respect of any vehicle, animal or other property belonging to Government and used solely for publics purposes, and not used or intended to be used for purposes of profit etc" - x x x —

R. P. B.—2-07.—1,000.

15

RESIDENT'S OFFICE.

14

Serial No.

File No.

[D R A F T .]—For approval.

I am not quite certain what the regular procedure is in this matter; but it is one which I shall be glad, if possible, to get settled early & I hope therefore that you will excuse my bringing it to your personal notice in such action as you may think proper.

It happens that General Ramsay & General Erskine are both living within City limits, as suitable houses were not available for them in the Cork station. It appears that the City Authorities have levied taxes from both Officers on account of their chargers. In this the Municipality are doubtless strictly within their legal rights; but in the Cork station & in all Municipalities throughout Great Britain

(4)

(Continuation of Draft).

The registered Shapers of
Military Stores are exempt
from Taxation -
~~I think you will agree with~~ It seems to
me that, as a matter of
comity, a similar exemption
~~must~~ would be extended
to the registered Shapers Agency
not Spr. here who ~~happens~~ chances
to be residing within City limits -
If you agree with this view, I have
no doubt that the Municipality
will readily accept the suggestion
& I have pr. kindly shown it
made to them.
I was to say them from
Mr Sprotton & trust that you
have now received

Yours Truly
Chandra Bose

Advts. upd rec.
from Dewan on or
about 20th
28/9

RESID OFFICE,
...ORE
Regis... 866
...Dt. 23-1-11
26/1510

4

(13)

D.O.No. 18/3

Bangalore,
11th January 1911.

My dear Sir,

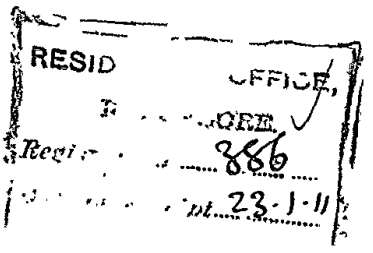
8(3). Your D.O. letter of the 19th September last on the subject of the exemption of chargers kept for Military purposes by British Military Officers residing within the limits of the Bangalore City from payment of animal tax to the City Municipality, has been engaging the attention of the Government.

2. The position is briefly this: Under Section 41 of the Municipal Law in force in the Civil and Military Station the chargers of Military Officers are exempt from payment of animal tax; but there is no such provision in the Mysore Municipal Regulation in force in the Bangalore

(12)

City, and there is no provision of law under which the Government could ask the Municipality to make any exemptions. If the chargers of British Military Officers are to be exempt from liability to payment of tax, it will be necessary to amend the law. Before deciding on the advisability of amending the Regulation, the Durbar would like to be informed whether the Civil and Military Station Municipal Commission will be prepared to give similar exemption to Durbar Officers living within the limits of the Civil and Military Station. It is noted that the Police Officers of Civil and Military Station have been exempted from the payment of such taxes, but not the Police and Military Officers of the Durbar

living



4

living in the Civil and Military Station.

ku.

Yours sincerely,

F. Brandreth

The Hon'ble

Col. Hugh Daly C.S.I., C.I.E.,

Resident in Mysore.

H.O.
—1,500—16—4—1910.

No. 6396
Sn:1

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE,
DATED 16th March 1911.

FROM

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

To 1650
18/3/11

The President,
Municipal Council,
Bangalore City.

(Through the First Assistant to the Resident in Mysore)

SIR,

I have the honor to state that a proposal to exempt the Police and Military Officers of the Durbar living in the Civil and Military Station from payment of tax on chargers and bicycles to this Municipality was considered by the Commission at a Special Meeting held on the 28th February 1911, when it was resolved that Section 41 Clause B(ii) of the Municipal Law shall read to include Military Officers of the ~~Imperial Service~~ His/Her State Troops ~~of Mysore~~ and that para (1) of Appendix 10 to the Municipal bye-laws, published on page 83, be amended by the insertion of the words "and City" between the words "Station" & "Police". By these amendments, chargers of Military Officers of the Mysore ~~Imperial Service~~ State Troops, and also bicycles of Police Officers, residing within the Civil and Military Station will be exempt from taxation, provided the City Municipality grant similar exemptions with ~~regard~~ respect to chargers of Military Officers and bicycles of Police officers resident within the City Municipality.

I have the honor to be,
Sir,
Your most obedient servant,

F. Richards

President, Municipal Commission,
Civil and Military Station, Bangalore

N. 2934.
Forwarded this the 18th March 1911.
for information of Mysore.
First Assistant to the Resident.

H.O. 6 —1,500—16—4—1910.

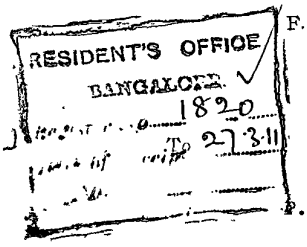
No. 6594 with File 2618

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE,

DATED 24th March 1911

FROM



F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

P.B.Warburton Esquire, I.C.S.,
First Assistant to the Resident in Mysore,
Bangalore.

SIR,

I regret to state that the use of the words "Im-

2 b perial Service Troops" in my letter No.6396 dated the 16th instant was due to inadvertence. I have the honor to request that the words "Mysore State Troops" may be read instead.

I have the honor to be,
Sir,
Your most obedient servant,

F J Richards

President, Municipal Commissio
Civil and Military Station, Bangalo

(Forwarded please for para 12 of Note)

R. P. B.—9-1910.—6,000.

Serial No.
File No. 261
166

[DRAFT.]—For approval.

From F. U. Warburton Esqre. I.C.S.,
Private Assistant to the Resident
in Nyasa

To

No 2935 Emy
Dft 29th March 11
Ans

My dear Dewsnap Roberts,

With reference to your D.O letter No. 1813, dated the 11th January 1911, regarding the exemption from municipal charges kept for military purposes by British military officers residing within the limits of the Blantyre City municipality, I am desired by the Resident to forward, for your information a copy of his letter No. 639, of the 16th March 1911, addressed by the President of the Zomba municipality to the President of the City municipality on the subject

Yours &c.

F. U. Warburton Esqre. C.S.,
Private Secretary to Resident

W.W. 31.11
H.S. 30/3/11

H.O.
6 —1,000—21—3—1911.

No 2852
Encl: 3

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

DATED 17th August 1911.

FROM

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

4897
1888/4

To 261/1910

P.B.Warburton, Esquire, I.C.S.,
First Assistant to the Resident in Mysore.
Bangalore.

SIR,

I have the honor to forward herewith a copy of letter No.348 dated 4th August 1911 received from the President, Municipal Council, Bangalore City, agreeing to exempt chargers of Military Officers and bicycles of Police Officers of the Civil and Military Station resident within the City Municipality from payment of tax, and to request that the Hon'ble the Resident may, under section 46(2) of the Bangalore Municipal Law of 1897, be pleased to confirm the Resolution of the Commission passed at a Special meeting held on the 28th February 1911, exempting Police and Military Officers of the Durbar living in the Civil and Military Station from payment to this Municipality of tax on their bicycles and chargers.

with 2 Encls

No.3 dated 28th February 1911 copy enclosed.

I have the honor to be,
Sir,
Your most obedient servant,

for President, Municipal Commission,
Civil and Military Station, Bangalore.

9.A.7

Letter No.348 dated 4th August 1911 from the President, Municipal Council, Bangalore City, to the President, Municipal Commission, Civil and Military Station, Bangalore.

With reference to your Reminder letter No.2266 dated the 17th Ultimo, I have the honor to forward herewith a copy of the Resolution of the Municipal Council, dated the 29th April 1911, agreeing to the exemption, proposed by the Station Municipality, of chargers of Military Officers and bicycles of Police Officers of the Civil and Military Station resident within the City Municipality from payment of tax, and to state that action is being taken by the Government to suitably amend the Mysore Municipal Regulation.

C O P Y

A. Cecil

S E C R E T A R Y.

17-8-11

9 C

Extract from the Proceedings of the Bangalore City Municipal Council at an Ordinary Meeting held on the 29th April 1911.

---

4. Read General and Revenue Secretary's Memo No.8196, dated the 3rd April 1911, forwarding copy of letter No.6396, dated the 16th March 1911, from the President, Municipal Commission, Civil and Military Station of Bangalore, with a Resolution of the Commission, received through the First Assistant Resident, in the matter of exempting the Police and the Military Officers of the Mysore State residing in the Station limits from payment of tax on chargers and bicycles, provided the City Municipal Council grant similar exemptions with respect to chargers of Military Officers and bicycles of Police Officers of the Civil and Military Station resident within the City Municipality.

Resolution—The Council are of opinion that the Police and Military Officers of the Civil and Military Station living in the City limits may be exempted.

(Sd) B.J.Kumarasawmi Naik,
President.

COPY

A. Clarke

SECRETARY.

68/16.8.'11

9/c (5)

Proceedings of a Special Meeting dated 28th February 1911.

---

3. Proposal to exempt the Police and Military Officers of the Durbar living in the Civil and Military Station from payment of tax on Chargers and bicycles, on condition that the City Municipality grants a similar concession to Police and Military Officers of the Station residing within the City limits; the Standing Committee recommend the proposal, also that a Resolution be passed by the Commission and submitted for the confirmation of the Hon'ble the Resident, under section 46(2) Bangalore Municipal Law:-

(Regs H & M) G M 16 of 1891 & 99 & 18 —

Resolved that the Resolution passed by the Commission and confirmed by the Hon'ble the Resident in 1900 be amended as under:-

Bicycles and animals belonging to members of the Station and City of Bangalore Police and Officers of the Municipality employed on out-door duties, not exceeding one bicycle and one animal used for riding for each such Officer.

(Sd) F.J.Richards
President.

COPY

S. Ellis

SECRETARY.

8-11

S. 3.—R. P. B.—3.1911.—3.0[illegible].

(4)

10

[DRAFT.]

File 261/10

From J. B. Warburton Esqre, I.C.S.,
First Assistant to the Resident
in Mysore

To The President, Municipal Commissioners
for the Station of Bangalore.

No 5223
D/28th August 1911.

Sir,

With reference to my Memo Letter No. 2852, dated the 17th August 1911, I am directed to say that the Resident is pleased to confirm the Special resolution of the Municipal Commissioners, No. 3 dated the 28th February 1911, in the matter of exempting Police ~~Constables~~ of the Mysore State residing within the limits of the Cantonment from payment to the Station Municipality of tax on their bicycles & chargers.

I have, etc.,

First Asst. Resident.

Note — A copy of this letter may be placed on file 391/99 & 463/99, Hd. 19/8/11.

No. 5224.

FROM

P. B. WARBURTON, ESQ., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

Colonel A.De S. McKerrell, C.B.
Commanding Troops, Bangalore.

Dated Bangalore, 28th August 1911.

SIR,

In continuation of this office letter No. 5550, dated the 15th September 1910, regarding taxation imposed by the Municipality of the Bangalore City on the charges of Generals Ramsay and Cookson, I am directed to forward herewith, for information, a copy of letter No. 348, dated the 4th August 1911, from the President, Municipal Commission, Bangalore City on the subject.

I have the honour to be,
Sir,
Your most obedient servant,

P. B. Warburton.
First Assistant Resident.

R. O. 2.—R. P. B.—8-1911.—3,000.

Urgent W.C.!

D.O. No. Pol. 195-

GOVERNMENT OF MYSORE

RESIDENT'S OFFICE

Register No. 4824

Date of Receipt 30.8.13

D.O. No. 261/1910

General and Revenue Secretariat,

Bangalore, 29. 8. 1913.

Dear Sir,

I am directed to invite refer

S. 66 of file 391/99 ending with D.O. No. 3230 dated 23rd February 1912 from the Dewan to the Hon'ble the Resident in Mysore forwarding the draft of a Bill to amend the Mysore Municipal Regulation so as to exempt the military chargers of Military Officers and the horses and bicycles of the Police Officers resident within the City limits from Municipal taxation, and to request you to kindly inform the Durbar if the Civil and Military Station Municipal authorities have finally adopted the amendments re-

S. 6 ferred to in the letter No. 6396 dated 16th March 1911 from the President, Municipal Commission, Civil and Military Station, to the President of the City Municipality. If the amendments have been finally passed into law, I am to request that a copy of the amendments may be kindly forwarded for reference.

Yours sincerely,

P.B. Warburton, Esq., I.C.S.,
First Assistant to the Hon'ble the Resident in Mysore,
Bangalore.

Simple note for approval.

1/9/13 1/9 2/9

S. 3.—R. P. B.—1-1913.—10,000.

15/-

(1)

File 261

[DRAFT.] D.O. 110

From P. H. Warburton Esqre, I.C.S.,
First Assistant to the Resident
in Mysore.

To

Dewan Bahadur Srinivasacharya

No. D 4112 2

07 8th September 1913

I am desired to acknowledge the receipt of your D.O. letter No. 195-PR, dated the 29th August 1913, and in reply, to forward herewith a copy of my letter No. 5223, dated the 23rd August 1911 to the President, Municipal Council, Cottonpet, on the Municipal Commissioner's special restriction regarding the exemption of Military officers of the Mysore State residing within the limits of the Cottonpet from payment to the Station Municipality of tax on their bicycles and chargers. Military officers of the Durbar are not liable to this tax under Sec. 41. B. (ii) of the Mysore Municipal Law, 1897.

I have, &c.,

P. H. Warburton

D. 12

D. 10

* D. 9(a) No. 3 of 28 Feb 1911

Ent. b

W/2/9/13 AS 11/9

Mr. Nicholl